

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MARSHALLTOWN</div> <div>CITY OF <u>MARSHALLTOWN</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206400800000</div> <div>Finance Director</div> <div>24 N Center St</div> <div>Marshalltown, IA 50158</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		9,798,280		9,798,280	10,397,290
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		9,798,280		9,798,280	10,397,290
Delinquent property taxes		6,412		6,412	0
TIF revenues		1,215,643		1,215,643	1,246,643
Other city taxes		4,988,530	0	4,988,530	4,696,795
Licenses and permits		331,212	4,674	335,886	302,850
Use of money and property		61,187	90,733	151,920	167,884
Intergovernmental		7,449,518	453,122	7,902,640	9,708,483
Charges for fees and service		975,221	10,260,383	11,235,604	8,680,793
Special assessments		14,730	0	14,730	14,730
Miscellaneous		1,647,339	142,092	1,789,431	2,111,895
Other financing sources		10,595,575	873,984	11,469,559	24,743,134
Total revenues and other sources		37,083,647	11,824,988	48,908,635	62,070,497
Expenditures and Other Financing Uses					
Public safety		8,760,362	0	8,760,362	9,201,770
Public works		3,517,995	0	3,517,995	4,425,356
Health and social services		1,885,938	0	1,885,938	1,929,610
Culture and recreation		2,698,696	0	2,698,696	2,878,550
Community and economic development		1,603,730	0	1,603,730	1,788,927
General government		1,231,884	0	1,231,884	1,471,572
Debt service		3,406,184	0	3,406,184	3,415,195
Capital projects		1,848,846	0	1,848,846	5,238,629
Total governmental activities expenditures		24,953,635	0	24,953,635	30,349,609
Business type activities		0	15,762,338	15,762,338	12,375,747
Total ALL expenditures		24,953,635	15,762,338	40,715,973	42,725,356
Other financing uses, including transfers out		8,468,545	1,249	8,469,794	14,743,399
Total ALL expenditures/And other financing uses		33,422,180	15,763,587	49,185,767	57,468,755
Excess revenues and other sources over (Under) Expenditures/And other financing uses		3,661,467	-3,938,599	-277,132	4,601,742
Beginning fund balance July 1, 2014		10,342,870	16,242,527	26,585,397	21,407,421
Ending fund balance June 30, 2015		14,004,337	12,303,928	26,308,265	26,009,163
<div>Note - These balances do not include \$ 2,931,905 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 201,831 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 21,582,269	Other long-term debt	\$ 664,040	
Revenue debt		\$ 11,710,000	Short-term debt	\$ 4,571,177	
TIF Revenue debt		\$ 3,487,731	General obligation debt limit		\$ 64,477,969
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	5,700,147	1,509,825		2,145,313	442,995		9,798,280			9,798,280	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	5,700,147	1,509,825		2,145,313	442,995		9,798,280		T01	9,798,280	4
5	Delinquent property taxes	3,899	1,037		1,476			6,412		T01	6,412	5
6	Total property tax	5,704,046	1,510,862		2,146,789	442,995	0	9,804,692			9,804,692	6
7	TIF revenues			1,215,643				1,215,643		T01	1,215,643	7
8	Other city taxes											
8	Utility tax replacement excise taxes	520,264	138,348		186,601	40,494		885,707		T15	885,707	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	223,758						223,758		T15	223,758	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	7,870	2,069		2,814	613		13,366		T19	13,366	12
13	Hotel/motel tax	459,924						459,924		T19	459,924	13
14	Other local option taxes		3,405,775					3,405,775		T09	3,405,775	14
15	TOTAL OTHER CITY TAXES	1,211,816	3,546,192	0	189,415	41,107	0	4,988,530	0		4,988,530	15
16	Section B - LICENSES AND PERMITS	331,212						331,212	4,674	T29	335,886	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	26,085	9,051	1,085	1,640	4,724		42,585	30,728	U20	73,313	18
19	Rents and royalties	11,358	1,025					12,383	58,135	U40	70,518	19
20	Other miscellaneous use of money and property					6,219		6,219	1,870	U20	8,089	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	37,443	10,076	1,085	1,640	10,943	0	61,187	90,733		151,920	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		2,821,054			89,594		2,910,648	168,557	B89	3,079,205	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	2,821,054	0	0	89,594	0	2,910,648	168,557		3,079,205	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		2,864,926					2,864,926		C46	2,864,926	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	15,145				54,532		69,677	284,565	C89	354,242	49				
50	Iowa Department of Transportation	58,760						58,760		C89	58,760	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants	467,199	94,114	91,582	144,266	27,622		824,783		C89	824,783	53				
54	Commercial & Industrial Replacement Claim	133,152	35,404	0	38,662	10,364		217,582		C89	217,582	54				
55	Gen Cont	1,795						1,795			1,795	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	676,051	2,994,444	91,582	182,928	92,518	0	4,037,523	284,565		4,322,088	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	36,274	1,474					37,748		D89	37,748	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service		9,055					9,055		D89	9,055	66				
67	E911	314,094						314,094		D89	314,094	67				
68	Polcie		140,450					140,450			140,450	68				
69								0			0	69				
70	Total local grants and reimbursements	350,368	150,979	0	0	0	0	501,347	0		501,347	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,026,419	5,966,477	91,582	182,928	182,112	0	7,449,518	453,122		7,902,640	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,570,054	A91	3,570,054	73				
74	Sewer							0	6,487,591	A8Ø	6,487,591	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking	1,150						1,150		A6Ø	1,150	77				
78	Airport	51,931						51,931		AØ1	51,931	78				
79	Landfill/garbage	148,158						148,158	74,571	A81	222,729	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	95,569	A94	95,569	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	26,458	175					26,633		A89	26,633	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	24,329						24,329		A89	24,329	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	96,982	8					96,990		A50	96,990	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	16,194						16,194		A89	16,194	99				
100	Park, recreation, and cultural charges	315,698	67,634					383,332	32,555	A61	415,887	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Health & social services / public works fees / general govt	226,343	161					226,504	43		226,547	103				
104	TOTAL CHARGES FOR SERVICE	907,243	67,978	0	0	0	0	975,221	10,260,383		11,235,604	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					14,730		14,730		U01	14,730	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	63,693	64,599			31,026		159,318		U99	159,318	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	140,762						140,762		U30	140,762	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116	Rfnds/Reimb	43,652	86,882		58	1,216,667		1,347,259	142,092		1,489,351	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	248,107	151,481	0	58	1,247,693	0	1,647,339	142,092		1,789,431	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF MARSHALLTOWN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	9,466,286	11,253,066	1,308,310	2,520,830	1,939,580	0	26,488,072	10,951,004		37,439,076	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	16,470						16,470		NR	16,470	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,283,295		2,283,295	700,000	NR	2,983,295	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	4,906,386	2,504,187			4,246		7,414,819	173,984		7,588,803	127
128	Internal TIF loans and transfers in	1,667		5,000	874,324			880,991			880,991	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	4,924,523	2,504,187	5,000	874,324	2,287,541	0	10,595,575	873,984		11,469,559	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	14,390,809	13,757,253	1,313,310	3,395,154	4,227,121	0	37,083,647	11,824,988		48,908,635	132
133												133
134	Beginning fund balance July 1, 2014	3,734,822	6,216,102	-99,637	19,231	472,352		10,342,870	16,242,527		26,585,397	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,125,631	19,973,355	1,213,673	3,414,385	4,699,473	0	47,426,517	28,067,515		75,494,032	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF MARSHALLTOWN							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	5,242,590	376,060					5,618,650		E62	5,618,650	2
3	Purchase of land and equipment	159,507	194,148					353,655		G62	353,655	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	328	17,706					18,034		E59	18,034	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,685,736	1,360					2,687,096		E24	2,687,096	13
14	Purchase of land and equipment	30,427	9,055					39,482		G24	39,482	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	43,445						43,445		E32	43,445	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	8,162,033	598,329	0	0	0	0	8,760,362			8,760,362	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	869,420	1,346,196					2,215,616		E44	2,215,616	42				
43	Purchase of land and equipment		36,548					36,548		G44	36,548	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation	39,748						39,748		E60	39,748	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	23,442	164,800					188,242		E44	188,242	48				
49	Traffic control safety — Current operation	136,045	75,518					211,563		E44	211,563	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	59,119	159,124					218,243		E44	218,243	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation	363,285	46,221					409,506		E44	409,506	54				
55	Purchase of land and equipment		17,283					17,283		G44	17,283	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	1,623						1,623		E81	1,623	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	65,702						65,702		E01	65,702	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	113,921						113,921		E81	113,921	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	1,672,305	1,845,690	0	0	0	0	3,517,995			3,517,995	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF MARSHALLTOWN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	408,436	1,415,788					1,824,224		E32	1,824,224	88
89	Purchase of land and equipment		27,240					27,240		G32	27,240	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	31,704	2,770					34,474		E79	34,474	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	440,140	1,445,798	0	0	0	0	1,885,938			1,885,938	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	831,510	4,919					836,429		E52	836,429	122				
123	Purchase of land and equipment	136,426	15,015					151,441		G52	151,441	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	5,903						5,903		E61	5,903	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	599,544	106,350					705,894		E61	705,894	127				
128	Purchase of land and equipment	23,445						23,445		G61	23,445	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	479,247						479,247		E61	479,247	130				
131	Purchase of land and equipment	3,436						3,436		G61	3,436	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	120,577						120,577		E61	120,577	135				
136	Other culture and recreation	364,914	7,410					372,324		E61	372,324	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	2,565,002	133,694	0	0	0	0	2,698,696			2,698,696	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	20,352						20,352		E89	20,352	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	20,110	1,512	109,781				131,403		E89	131,403	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		1,357,519					1,357,519		E50	1,357,519	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	94,456						94,456		E29	94,456	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	134,918	1,359,031	109,781	0	0	0	1,603,730			1,603,730	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	159,808						159,808		E29	159,808	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	627,872						627,872		E23	627,872	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	79,157						79,157		E25	79,157	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	93,617						93,617		E31	93,617	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	237,062						237,062		E89	237,062	172
173	Purchase of land and equipment	34,368						34,368		G89	34,368	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,231,884	0	0	0	0	0	1,231,884			1,231,884	176
177	Section G — DEBT SERVICE	13,840			3,392,344			3,406,184			3,406,184	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	13,840	0	0	3,392,344	0	0	3,406,184			3,406,184	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets/Others Projects		14,429			1,834,417		1,848,846			1,848,846	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	14,429	0	0	1,834,417	0	1,848,846			1,848,846	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	14,429	0	0	1,834,417	0	1,848,846			1,848,846	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	14,220,122	5,396,971	109,781	3,392,344	1,834,417	0	24,953,635			24,953,635	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF MARSHALLTOWN					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,612,109	E91	2,612,109	198
199	Purchase of land and equipment								348,697	G91	348,697	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								3,087,870	E80	3,087,870	201
202	Purchase of land and equipment								65,644	G80	65,644	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								31,785	E81	31,785	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								644,991	E94	644,991	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								371,894	E80	371,894	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MARSHALLTOWN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								36,356	E89	36,356	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,970,133		1,970,133	242
243	Enterprise Capital Projects								6,592,859		6,592,859	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								15,762,338		15,762,338	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	14,220,122	5,396,971	109,781	3,392,344	1,834,417	0	24,953,635	15,762,338		40,715,973	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	180,184	6,957,196			450,174		7,587,554	1,249	NE	7,588,803	255
256	Internal TIF loans/repayments and transfers out	5,000		875,991				880,991			880,991	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	185,184	6,957,196	875,991	0	450,174	0	8,468,545	1,249		8,469,794	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	14,405,306	12,354,167	985,772	3,392,344	2,284,591	0	33,422,180	15,763,587		49,185,767	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		7,619,188	227,901	22,041	2,414,882		10,284,012			10,284,012	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	3,720,325						3,720,325			3,720,325	267
268	Total Governmental	3,720,325	7,619,188	227,901	22,041	2,414,882	0	14,004,337			14,004,337	268
269	Proprietary								12,303,928		12,303,928	269
270	Total ending fund balance June 30, 2015	3,720,325	7,619,188	227,901	22,041	2,414,882	0	14,004,337	12,303,928		26,308,265	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,125,631	19,973,355	1,213,673	3,414,385	4,699,473	0	47,426,517	28,067,515		75,494,032	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MARSHALLTOWN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 17,886
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	10,577,124

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 17,822,000	29U 700,000	39U 1,452,548	49U 4,740,000	49U	49U 11,710,000	49U 619,452	189 460,182
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. General obligation bonds	19U 21,040,000	29U 2,225,000	39U 2,935,000	49U 16,842,269	49U 3,487,731	49U	49U	189 453,685
11. Equipment loan note	19U 13,841	29U 0	39U 13,841	49U	49U	49U	49U 0	189
12. Note Payable	19U 67,463	29U	39U 22,875	49U	49U	49U	49U 44,588	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	38,943,304	2,925,000	4,424,264	21,582,269	3,487,731	11,710,000	664,040	913,867

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 4,216,592
Outstanding as of JUNE 30, 2015	64V \$ 4,571,177

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	1,289,559,375	x .05 = \$	64,477,969

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 22,041	\$ 2,893,316		26,526,644	29,442,001

REMARKS

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Continued on next page

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